

LEGISLATURE OF THE STATE OF IDAHO
Sixty-third Legislature First Regular Session - 2015

IN THE SENATE

SENATE BILL NO. 1107

BY STATE AFFAIRS COMMITTEE

AN ACT

RELATING TO TRUST ACCOUNTS; AMENDING SECTION 63-3067A, IDAHO CODE, TO REVISE PROCEDURES FOR AN INDIVIDUAL TO DESIGNATE A TRUST ACCOUNT TO WHICH AN INCOME TAX REFUND OR LIABILITY MONEYS IS REMITTED AND TO DELETE TWO ACCOUNTS TO WHICH MONEYS MAY BE REMITTED; REPEALING SECTION 63-3067B, IDAHO CODE, RELATING TO DESIGNATION BY INDIVIDUALS TO CERTAIN TRUST ACCOUNTS OF INCOME TAX REFUNDS OR LIABILITY; AMENDING SECTION 63-3067C, IDAHO CODE, TO PROVIDE CORRECT CODE REFERENCES; AMENDING SECTION 63-3067D, IDAHO CODE, TO REVISE PROCEDURES FOR AN INDIVIDUAL TO DESIGNATE THE IDAHO OPPORTUNITY SCHOLARSHIP TO WHICH AN INCOME TAX REFUND OR LIABILITY MONEYS IS REMITTED; AMENDING SECTION 38-136, IDAHO CODE, TO PROVIDE A CORRECT CODE REFERENCE; AND AMENDING SECTION 65-209, IDAHO CODE, TO PROVIDE A CORRECT CODE REFERENCE.

Be It Enacted by the Legislature of the State of Idaho:

SECTION 1. That Section 63-3067A, Idaho Code, be, and the same is hereby amended to read as follows:

63-3067A. DESIGNATION BY INDIVIDUALS -- TRUST ACCOUNTS. (1) Every individual who:

(a) Has a refund due and payable for overpayment of taxes under this act may designate all or any portion thereof to be deposited in a trust account specified in subsection (3) of this section; or

(b) Has an income tax liability may, in addition to his tax obligation, include a donation to be deposited in a trust account specified in subsection (3) of this section.

(2) A designation under subsection (1) of this section may be made in any taxable year in such manner and form as prescribed by the state tax commission. ~~The manner and form so prescribed shall be a conspicuous portion of the principal form provided for the purpose of individual taxation.~~

(3) The trust accounts authorized to receive moneys designated under subsection (1) of this section are:

(a) The fish and game set-aside account created by section 36-111, Idaho Code;

~~(b) The Idaho ag in the classroom account created by section 57-815, Idaho Code;~~

~~(c) The drug and driving while under the influence enforcement donation fund created by section 57-816, Idaho Code;~~

~~(d) The children's trust fund created by section 39-6007, Idaho Code;~~

~~(e)~~ (c) The special olympics Idaho fund created in section 57-823, Idaho Code;

~~(f)~~ (d) The Idaho guard and reserve family support fund created by section 57-820, Idaho Code;

(ge) The American red cross of greater Idaho fund created in section 57-821, Idaho Code;

(hf) The Idaho food bank fund created by section 57-824, Idaho Code; and

(ig) The veterans support fund created in section 65-209, Idaho Code.

(4) Prior to the distribution of funds into any of the trust accounts specified in subsection (3) of this section from the refund account, the state tax commission shall retain funds for the commission's costs for collecting and administering the moneys in the accounts as follows: three thousand dollars (\$3,000) from each account for start-up costs during the first year of collections, and three thousand dollars (\$3,000) or twenty percent (20%) of the moneys remitted to each account during the fiscal year, whichever is less, from each account during each fiscal year thereafter, which amounts are hereby appropriated to the tax commission.

SECTION 2. That Section 63-3067B, Idaho Code, be, and the same is hereby repealed.

SECTION 3. That Section 63-3067C, Idaho Code, be, and the same is hereby amended to read as follows:

63-3067C. SUNSETTING DESIGNATIONS. (1) The designations referred to in section 63-3067A ~~or 63-3067B~~, Idaho Code, shall expire and no longer appear on the income tax return form when:

(a) For each of two (2) consecutive calendar years, the amount received by the state tax commission that is designated for a particular trust fund named in section 63-3067A ~~or 63-3067B~~, Idaho Code, fails to equal or exceed twenty-five thousand dollars (\$25,000); and

(b) After one (1) year when collections fail to equal or exceed twenty-five thousand dollars (\$25,000), the tax commission has notified the appropriate agency that:

(i) The amount received by the state tax commission that is designated for that particular trust fund failed to equal or exceed twenty-five thousand dollars (\$25,000); and

(ii) If the amount received by the state tax commission that is designated for the particular trust fund in the next subsequent year fails to equal or exceed twenty-five thousand dollars (\$25,000).

(2) As used in this section, "appropriate agency" means the agency of the state of Idaho that is responsible for administering the programs benefiting from the fund to which amounts designated under section 63-3067A ~~or 63-3067B~~, Idaho Code, are distributed. If no agency of the state of Idaho has such responsibility, the term means such other private or public entity that is the principal beneficiary of the funds.

SECTION 4. That Section 63-3067D, Idaho Code, be, and the same is hereby amended to read as follows:

63-3067D. DESIGNATION BY TAXPAYER -- OPPORTUNITY SCHOLARSHIP. (1) Every taxpayer who has a refund due and payable for overpayment of taxes under the provisions of this chapter may designate any portion of such refund to be remitted to the state board of education or the board of regents

1 of the university of Idaho for the purpose of awarding opportunity schol-
 2 arships pursuant to chapter 56, title 33, Idaho Code. Every taxpayer who
 3 has an income tax liability may, in addition to his tax obligation, include
 4 a donation of any amount to be remitted to the state board of education for
 5 the purpose of awarding opportunity scholarships pursuant to chapter 56,
 6 title 33, Idaho Code. Such moneys shall be deposited into the opportunity
 7 scholarship program account pursuant to section 33-5608, Idaho Code.

8 (2) A designation under subsection (1) of this section may be made in
 9 any taxable year in such manner and form as prescribed by the state tax com-
 10 mission. ~~The manner and form so prescribed shall be a conspicuous portion of~~
 11 ~~the principal form provided for the purpose of individual taxation.~~

12 (3) Prior to the distribution of funds into the opportunity scholar-
 13 ship program account as provided in subsection (1) of this section from the
 14 refund account, the state tax commission shall retain funds for the commis-
 15 sion's costs for collecting and administering the moneys in the account as
 16 follows: three thousand dollars (\$3,000) from the opportunity scholarship
 17 program account for start-up costs during the first year of collections, and
 18 three thousand dollars (\$3,000) or twenty percent (20%) of the moneys remit-
 19 ted to the opportunity scholarship program account pursuant to this section
 20 during the fiscal year, whichever is less, from the opportunity scholarship
 21 program account during each fiscal year thereafter, which amounts are hereby
 22 appropriated to the state tax commission.

23 SECTION 5. That Section 38-136, Idaho Code, be, and the same is hereby
 24 amended to read as follows:

25 38-136. COMMUNITY FORESTRY TRUST ACCOUNT. (1) There is hereby created
 26 within the dedicated fund of the state treasury the community forestry trust
 27 account.

28 (2) The account shall consist of the following:

29 (a) ~~Moneys as provided in section 63-3067B, Idaho Code;~~

30 ~~(b)~~ Donations, gifts, and grants from any source;

31 ~~(e)~~ Any other moneys which may hereinafter be provided by law; and

32 ~~(d)~~ Interest earned by the account.

33 (3) The director or designee of the department of lands may authorize
 34 disbursements of moneys from the account for projects related to community
 35 forestry.

36 (4) Not less than thirty-five percent (35%) of the funding for an ap-
 37 proved project shall be provided by the entity sponsoring or proposing the
 38 project or program. Contributions such as materials, personnel, supplies,
 39 or services may be considered as all or part of the funding provided by the
 40 petitioning entity.

41 SECTION 6. That Section 65-209, Idaho Code, be, and the same is hereby
 42 amended to read as follows:

43 65-209. VETERANS SUPPORT FUND. (1) There is hereby created in the
 44 state treasury the "Veterans Support Fund" to which shall be credited:

45 (a) The moneys designated under sections 63-3067A and ~~63-3067B~~, Idaho
 46 Code, and the moneys designated under section 49-403B, Idaho Code;

47 (b) Gifts, grants, contributions and bequests to the fund;

1 (c) Interest earned on the investment of idle moneys in the fund, which
2 shall be paid to the fund; and

3 (d) All other moneys as may be provided by law.

4 (2) Moneys in the fund shall be used exclusively for the purposes of
5 programs to support veterans and to defray the costs of administering gold
6 star license plate eligibility pursuant to section 49-403B, Idaho Code.
7 Moneys in the fund shall be continuously appropriated for such purposes.

8 (3) Disbursements of moneys from the fund shall be made upon authoriza-
9 tion of the administrator of the division of veterans services.